

Attitudes of Non-Accounting Majors Toward an Introductory Accounting Course: Results from Student Interviews

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Abstract

Purpose: *The purpose of this research is to provide insights into the antecedents of student attitudes toward the first required accounting course by examining five related research questions.*

Design/Method/Approach: *Interviews were conducted and open coding, as opposed to priori coding, was used to analyse the responses using the NVivo software.*

Results: *Results indicate that student attitudes are generally positive but are based largely on assumptions rather than first-hand knowledge. Positive associations exist with respect to accounting's importance to business and as a discipline. Negative associations tend to be toward math and its application in part-time employment settings. The implication is that increasing professional interaction early in the first course could have an impact on student attitudes toward the discipline and profession.*

Key words: *Student attitudes; first year accounting; NVivo software.*

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Introduction

Attitude is a little thing that makes a big difference. Winston Churchill

Nothing can stop the man with the right mental attitude from achieving his goal; nothing on earth can help the man with the wrong mental attitude. Thomas Jefferson

For success, attitude is equally as important as ability. Walter Scott

Among those who have taught an introductory accounting class, who has not bemoaned student attitudes at one time or another? Even if those who love teaching the class and embrace the challenge of finding the levers that will motivate students cannot help but wish that students would share the instructor's enthusiasm at the outset. While instructors may spend a lot of class time trying to inspire a new attitude, their effort might be more efficiently and effectively deployed if they understood the source of introductory accounting student attitudes better. Instructors tend to form their impressions about student attitudes based on nonverbal cues during class, brief interactions before class, or casual conversations in their offices.

Despite the importance of student attitude in determining success, academic research is sparse on the antecedents of those attitudes among students entering their first university accounting course. This study addresses the scarcity and provides findings that could help instructors to reach students where they are.

Literature Review

Many business students struggle to complete their required accounting course(s). Knight (2015) reports that 75 percent of accounting students at a regional public university earned A or B grades in the first accounting course while the corresponding percentage for non-accounting students was 40 percent. Attitude may be a factor in students' performance in this course. A better understanding of non-accounting business students' attitudes could help improve course design and delivery, as well as academic performance. A review of the literature indicates that attitudes can influence performance (Evans 2007) and that non-accounting students often have a negative perception of accounting and accountants. Accountants are often seen as impersonal number crunchers (Hunt, Falgiani, & Intrieri 2004).

Crede and Kuncel (2008) postulated that academic performance is based on three pillars—direct determinants, distant determinants, and study habits, skills, and attitudes. Direct determinants include declarative knowledge and constitute the first pillar. The second pillar, distant determinants, includes cognitive ability and prior experience. The third pillar includes attitudes, the focus of this study. Their meta-analysis of over 70,000 college students provided evidence that study habits, skills and attitudes were as influential in predicting student performance as past academic performance and standardized test scores.

Several studies have examined non-cognitive factors related to attitude. Schunk (2008) studied motivation. Kyllonen, Lipnevich, Burrus, and Roberts (2008) reported on personality and motivation. Zimmerman (2000), Chemers, Hu, and Garcia (2001), and Li (2012) studied self-efficacy—the student's beliefs about academic capabilities. Expectancy involves a student's beliefs about prospects for future success. In contrast to self-efficacy, which captures beliefs about aptitude, expectancy captures beliefs about achievement. Hood, Creel, and Newman (2012), Aquino (2011), and Schweinle and Heming (2010) studied the link between expectancy and performance. Non-cognitive factors—motivation, self-efficacy, and expectancy—can play a significant role in

determining academic success. Although attitude is complex and not easily defined (Thurston 1970, Zan and DiMartino 2007), its effect on academic performance is significant.

There is no shortage of studies of student attitudes toward accounting. Nassar and Peel (1998) found a significant association between exam performance and attitude. Hunt et al. (2004) found that students viewed accountants as professional but not personable with more positive attitudes among students who had a personal relationship with an accountant. Geiger (1989) found that performance improved among students who had a more positive attitudes toward conceptual aspects of accounting rather than just practical applications. Mauldin, Crain, and Mounce (2000) found that the content of the first accounting principles course affects the decision to major in accounting.

This study extends the literature on non-accounting student attitudes toward the introductory accounting course by using semi-structured personal interviews to allow students to express in their own words the basis for their attitudes. In so doing, the research addresses the following research questions:

- Research Question 1: What attitudes do non-accounting students have toward their first required accounting course before they take it?
- Research Question 2: What factors led to those attitudes?
- Research Question 3: What are student perceptions of the usefulness of learning basic accounting?
- Research Question 4: What experience do students have with accounting or accountants?
- Research Question 5: What could be done to manage expectations of students before they take the course?

Method

The target population for the current study consisted of 1,894 College of Business students at a regional public university in the Southern United States. The research population consisted of 345 non-accounting freshmen business majors who had not yet taken the required introductory financial accounting course (the introductory accounting course). An email was sent to all members of the research population. Of the 12 positive responses (response rate of 3.5 percent) two students were selected at random for participation in a pilot study that was used to refine the interview questions. The remaining 10 student interviews constitute the data for this study. To maintain consistency in interviewing, Meyers (2009) recommends using the same questions with each interviewee. The interviews were semi-structured, in that participants were free to elaborate on their responses to a given question, and the researcher was free to ask individualized follow-up questions based on the interviewee's initial response. The interviews began with an explanation of the purpose of the study and answering questions as needed. Participants signed the university institutional review board's informed consent document.

The interviews consisted of 16 questions (Appendix A) constructed to address the research questions. Clarification or rephrasing was done as needed to make a question's intent clearer. Follow-up questions were asked if more detail was needed or if an answer was vague or unclear. If an interviewee failed to answer a question or wandered from the topic, the question was asked again but rephrased. After the interview questions had been answered, participants were invited to ask additional questions. Some students remained and asked for more detail regarding what they might expect in the required accounting course, or they asked for more information regarding the accounting profession. The interviews were transcribed within a few days of the meeting.

Data analysis in a qualitative study begins with transcribing the data in preparation for analysis. The data are reduced to themes through coding (Creswell, 2007), a classification system where interesting or significant words, phrases, or sections are noted and identified for further consideration (Bloomberg & Volpe, 2008). In the current study, interviews were recorded digitally and transcribed by the researcher.

Open coding, as opposed to priori coding, was used in this study. Prior coding involves creating codes in advance. Prior codes or categories are typically based on a theoretical model or on the literature (Creswell, 2007). Because no theory to describe the basis for student attitudes toward accounting has received widespread support, the study employs open coding. The descriptors are determined from the transcripts, a process also known as inductive analysis (Bloomberg & Volpe, 2008). After open coding, the next stage is axial coding, where codes are assigned to categories, followed by formulation of themes (Myers, 2007).

Coding was accomplished in this study by first organizing all transcribed student responses for each question. As the responses were read, the researcher identified segments of the response as significant and created a descriptive code. The code was based on a short descriptive phrase, often using the transcribed words of the respondent—known as *in vivo* coding. Each response to the question resulted in at least one code, but it was possible to assign multiple codes depending on the number of topics discussed by the interviewee. Each response was reviewed using the codes generated from prior responses to determine whether new codes would be needed.

A second review of the transcripts and codes was conducted to combine codes and simplify the descriptions. Collecting, reading, classifying, and analyzing the data was not a linear process but was developed throughout the development and writing of the study, a process described by Creswell (2007, 150) as “the data analysis spiral”. Themes gradually became apparent while sorting and summarizing the information. These themes were noted as they developed and then reconsidered once the coding process concluded.

The transcripts were entered into NVivo software, and the codes were assigned to the data. The software allows manipulation of the coded phrases so they can be reviewed and condensed.

Following development of the codes, transcripts were reviewed and classified by a second analyst who had no knowledge of the first codes. The discussion helped to finalize the list of codes. Both raters were in agreement regarding the final list.

Results

Appendix A presents all of the interview questions organized by research question. General attitude antecedents and other findings emerge from the non-accounting students’ answers to the interview questions. Table 1 presents these antecedents and findings with the associated research questions.

As indicated in Table 1, the answers to the 16 interview questions are summarized and categorized based on their association with the five research questions proposed in this study. Non-accounting students seem to enter their first college-level accounting course with a generally positive attitude regarding the importance of the accounting function for business. They are positive about the opportunity to learn this very important subject. The antecedents which give rise to these positive attitudes are most frequently related to prior part-time experience with the accounting function, and its importance for business. These antecedents generally arise while working part-time jobs prior to taking the first college accounting course. Also, a high-school accounting

course can result in a positive attitude toward some aspects of the first college accounting course for the few who have had the opportunity to take such a course. Non-accounting students also enter the first accounting course with some negative attitudes toward the subject of accounting. The most significant concern seems to be the association between accounting and mathematics that continues to persist before students take the first college accounting course. This seems to be related to conversations with other students who have already taken the first accounting course. For the few who have taken a high-school level accounting course, the association is also present.

Table 1:

Summary of Student Attitude Antecedents by Research Question

Research Questions	General Findings based on Interview Questions
What attitudes do non-accounting students have toward their first required accounting course before they take it?	<p>Positive attitude antecedents:</p> <ol style="list-style-type: none"> 1) Students believe accounting is important to the overall business function 2) Students are interested in learning new information <p>Negative attitude antecedent:</p> <ol style="list-style-type: none"> 1) Students associate accounting with mathematics which, in turn, contributes to student anxiety related to the course
What factors led to these attitudes?	<ol style="list-style-type: none"> 1) Some students have had prior work experience in which they became aware of the accounting function and its importance 2) Students have had conversations with students who have taken the course and gained insights which have contributed to both positive and negative attitudes toward the course. 3) In some instances, students had a high school accounting course which has impacted their view of accounting courses both positively and negatively.
What are student perceptions of the usefulness of learning basic accounting?	<ol style="list-style-type: none"> 1) Overall, very positive due to their perception of accounting's importance to overall business success.
What experience do students have with accounting or accountants?	<ol style="list-style-type: none"> 1) Overall, students have had very little interaction with professional accountants. 2) The few students who have had interaction with accountants and/or accounting in their part-time employment believe knowledge and understanding of the accounting function to be an integral part of business success
What could be done to manage expectations of students before they take the course?	<ol style="list-style-type: none"> 1) Students want the course to be presented at a basic level 2) Student's concern regarding the complexity of the first accounting course appears to be related to their association of the accounting course with mathematics and, in turn, with their prior experience of mathematics courses.

The non-accounting students surveyed have had little interaction with professional accountants and relatively little interaction with accounting. Therefore, their attitudes appear to mostly be based on "hearsay evidence." As stated above, some have had minimal exposure to accounting and accountants in their prior part-time work experience.

Finally, the expression by students that they want the introductory college accounting course to be more "basic" appears to reflect primarily the association of accounting with mathematics and, in turn, the anxiety that many students associate with mathematics.

As stated in the next section, while these results are anecdotal at best, student responses were sufficiently consistent to suggest certain steps that can be taken before and/or early in the introductory college accounting course to shift any negative attitudes that students have when entering such courses in a more positive direction.

Discussion

The study was designed to explain the antecedents of attitudes about the first accounting course among non-accounting students. In so doing, the study introduced the semi-structured interview method to drill down to a deeper level of understanding than the casual classroom conversation or the online survey. The interview method involved student responses to 16 questions that were then transcribed, coded, and classified. Themes emerged from the interviews suggesting that attitudes were mostly positive regarding the course but that math anxiety, whether warranted or not, plays a role in perceived self-efficacy and expectancy.

The primary shortcoming of the study is the small sample size. Although interview methods often utilize smaller participant pools, firm conclusions regarding the data seem unwarranted, given the sample size. In addition, it is possible that an outside interviewer would have elicited different responses. Although none of the students was registered for an accounting course with the interviewer as instructor, the way that students speak about an accounting course with an accounting instructor may be different than how they would speak about the course with a peer. Future research using the semi-structured interview method could employ peers or career services personnel to conduct the sessions.

Still, there are significant takeaways. The study introduces a research design, interview protocol and questions, and coding and classification system that can be used to elicit student perspectives on the first accounting course. The themes that emerge from student comments seem consistent with intuition and survey research. The connection to math and math anxiety seemed stronger in this study, however. The generally positive attitude that many of the participants conveyed was also unexpected. Skinner (1957), Bandura (1977) and Mischel (1973) established the link between experiences, attitudes and behavior. Given that students with positive personal experiences with accounting or accountants tended to have a more favorable outlook, instructors may wish to find a way to bring practitioners into their classroom early in the semester. DeBerg and Chapman (2012) suggested that it is possible to influence students' attitudes toward accounting. Fedoryshyn & Tyson (2003) describe a quasi-experimental design in which they compared student impressions of the profession before and after practitioners presented career information and personal experiences to selected sections of an introductory accounting course. They found that, "Students exposed to accounting professionals display a more positive attitudinal change toward accounting than do students not exposed to professionals in the classroom." (Fedoryshyn & Tyson 2003, 284).

Conclusion

The purpose of the study was to gain a better understanding of nonaccounting business majors' attitude toward their required accounting course before they began the course. The study was conducted by interviewing students using a semi-structured style. These interviews resulted in a more specific understanding of the attitudes rather than a general overview and revealed several themes. The students were generally positive toward the accounting function as well as interested in the new subject area. However, the students indicated a strong association of accounting to mathematics which, depending on the student, could have a positive or negative impact on their attitudes. Understanding student attitudes towards accounting before they begin the course can be useful for educators in course design and student success. Future studies are needed, nevertheless, to further understand if these results can be generalized.

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APPENDIX A

This appendix lists the interview questions organized by research question. That is, the questions were asked in an order that facilitated the flow of the interview. The questions were later grouped and analysed by research question.

Research Question 1: What attitudes do non-accounting students have toward their first required accounting course before they take it?

Interview Question 8: How do you describe any positive feelings you have toward the field of accounting?

Interview Question 10: How do you describe your negative feelings you have toward the field of accounting?

Interview Question 12: How would you describe your overall attitude toward the field of accounting?

Interview Question 13: If you have any positive attitudes toward your required accounting course explain them as well as what led to them?

Interview Question 14: If you have any negative attitudes toward your required accounting course explain them as well as what led to them?

Interview Question 15: How would you describe your overall attitude toward the required accounting course that you will take?

Research Question 2: What factors led to those attitudes?

Interview Question 2: Describe any past experiences that might have influenced your positive attitudes toward accounting.

Interview Question 3: Describe any past experiences that might have influenced your negative attitudes toward accounting.

Interview Question 9: Explain what has led to the positive attitudes toward the field of accounting.

Interview Question 11: Explain what has led to the negative attitudes toward the field of accounting.

Research Question 3: What are student perceptions of the usefulness of learning basic accounting?

Interview Question 6: What is your understanding of the role of accounting to business in general?

Interview Question 7: What do you believe is the reason for requiring the accounting course?

Research Question 4: What experience do students have with accounting or accountants?

Interview Question 1: Describe any past experience you have with accounting in general. If you have had none, have you avoided accounting experiences, and if so, why?

Interview Question 4: Do you know anyone in the field of accounting and if so what is their relationship with you?

Interview Question 5: What have you discussed of your upcoming accounting course with your peers? If you have discussed the course, what impact did this have on your attitude towards the accounting course?

Research Question 5: What could be done to manage expectations of students before they take the course?

Interview Question 16: If you could make a specific change to any aspect of your accounting course before you had to take the course, what would it be?